

Exhibit “A”



5 Industrial Drive Londonderry, NH 03053
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January 19, 2011

Mr. Carl F. Jenkins, Managing Director
CBIZ Tofias
&
Shareholder
Mayer Hoffman McCann P.C. – Tofias New England Division
An Independent CPA Firm
350 Massachusetts Ave.
Cambridge, MA 02139

Re. Offer to Purchase Pilatus PC-12 / Citation CJ3

Mr. Jenkins:

Pro Star Pilatus Center LLC ("Buyer") hereby submits its Offer to Purchase the Cessna Citation CJ3 the "CJ3", the Pilatus PC-12 the "Pilatus", and collectively "Assets" as follows:

- USD \$3,400,000 (Cessna CJ3 Serial # 0042, FAA Registration # N69FH)
- USD \$1,200,000 (Pilatus PC-12 Serial 225, FAA Registration # N69FG)
- Total: USD \$4,600,000 (Assets)

Submitted herewith to bind this Offer is a check in the amount of \$1,000.00, which amount together with any additional deposit shall be returned to Buyer if the sale is not consummated or shall be held in escrow by the Receiver's attorney in his firm's IOLTA account. This deposit and any additional deposit shall be applied to the purchase price at time of closing.

Except as set forth below, the Offer is for the purchase of the Assets "as is" and "where is" and includes all equipment, maintenance and flight logs and an assignment of any manufacturer's warranties.

This Offer is subject to the following conditions:

- A pre-closing inspection and test flight of both aircraft at a location acceptable to Buyer the results of which are satisfactory to Buyer in its sole discretion and records (including FAA Certificates of Airworthiness) acceptable to Buyer in its sole discretion. The parties agree that the inspections and test flights will not occur until after the District Court (defined below) has approved the sale of the Assets to the Buyer.
- With good title and free and clear of all liens, claims and encumbrances
- Delivery of a Bill of Sale in mutually acceptable form
- The Receiver's payment of any brokerage fees or taxes due in connection with the sale
- Evidence satisfactory to Buyer of the Receiver's authority to sell the Assets
- Entry on or before February 28, 2011 of an order of the District Court approving the sale in form and substance satisfactory to Buyer and that has not modified, stayed or appealed

The Buyer acknowledges and agrees that this Offer is subject to the approval of the United States District Court for the District of Massachusetts, Hon. Rya W. Zobel (the "District Court") and that said approval is anticipated to occur within 30 days of submission of the Offer for approval by the Court. The parties agree that time is of the essence, and that the anticipated closing of the purchase of the Assets will occur within 30 days of notice of the Court's approval of the sale or, if not, then unless mutually agreed, this offer shall terminate and be of no further force or effect and the deposit(s) shall be promptly returned to Buyer.

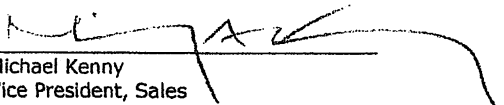
In the event that Receiver accepts an offer from a third party for one or both of the Assets, then, upon such acceptance (i) this agreement shall terminate automatically and, (ii) Receiver shall promptly reimburse Buyer the amount of Buyer's deposit and all of Buyer's costs and expenses (including reasonable attorneys' fees and expenses) incurred in connection with this potential transaction not to exceed \$50,000.

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www.PilatusCenter.com

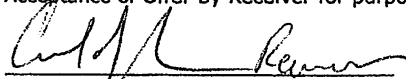
Upon submission of the Offer to the Court for approval of the sale, the Buyer shall pay an additional deposit of \$9,000.00.

Sincerely,



Michael Kenny
Vice President, Sales

Acceptance of Offer by Receiver for purposes of submission to Court:



Carl F. Jenkins
Managing Director CBIZ Tofias
&
Shareholder
Mayer Hoffman McCann P.C. – Tofias New England Division